Amendment No. 4 to HB1330

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Clerk		
Comm. Amdt		

AMEND Senate Bill No. 360*

House Bill No. 1330

by deleting the amendatory language of Section 1 and substituting instead the following:

() The administrative judge or hearing examiner shall receive and consider all admissible evidence, as defined in §4-5-313, presented in a hearing and shall conduct the hearing in an informal manner. Any hearings resulting from appeals taken from the decision by an administrative judge or hearing officer to the assessment appeals commission or the state board of equalization shall be conducted in the same manner with all admissible evidence, as defined in §4-5-313, considered. All hearings conducted on behalf of, or before the state board of equalization, shall be conducted in such a manner that gives deference to the position of neither the taxpayer nor the assessor but treats both parties in an objective manner. Nothing in this act shall be construed as affecting the burden of proof in property tax appeals or other contested cases as otherwise provided by law.